

IDAHO ACCOUNTING IDENTIFICATION CODE STRUCTURE

The State Controller has the responsibility for maintaining a statewide accounting system which reflects generally accepted government accounting principles as developed by the governmental accounting standards board (§67-1021). The State Controller established the Idaho Accounting Identification Code Structure and organized the following **Fund Groups**, *Fund Types*, and **Account Groups**:

Governmental

0001 - 0399

General

0001

to account for all financial resources except those required to be accounted for in another fund.

Special

0009 - 0349

to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects

0350 - 0374

to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Debt Service

0375 - 0399

to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary

0400 - 0480

Enterprise

0400 - 0425

to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service

0426 - 0480

to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary

0481 - 0649

to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Expendable Trust

0481 - 0525

Non-expendable Trusts

0526 - 0549

Pension Trusts

0550 - 0574

Agency

0575 - 0649

College and Universities

0650 - 0699

Account Groups

0700 - 0749

account groups are not funds, they do not reflect expendable financial resources during the current accounting period, but are used to account for fixed assets and long-term debt.

General Fixed Assets

0700 - 0724

General Long-term Debt

0725 - 0749

Rotary Fund

0800 - 0999

a revolving expense account created within an agency's fund structure to expedite disbursements. It is authorized under section 67-2019, Idaho Code.